## NORTH DAKOTA SPECIAL ASSESSMENT PROCEEDINGS

North Dakota
Century Code
Reference

40-23-01

- 1. A current list of names and terms of office of the members of the special assessment commission. The list must be certified correct by the executive officer of each municipality, who must also certify that all members of the commission are reputable residents and freeholders of the city. "Executive Officer" shall mean the Mayor in council cities or the President of the Board of City Commissioners in commission cities -- 40-01-01-(2).
- 40-23-02
- 2. All appointments shall be confirmed by resolution of the governing body.
- 40-23-05
- 3. Resolution of city council ordering the levy of assessments and directing the city auditor to notify the chairman of the special assessment commission of the council's order and to certify to him the items of total cost of the project.

This resolution must not be passed until the construction contract and bond have been executed and approved by the city council and the total cost of the project has been estimated, including engineering, legal, contingency, publication, printing, etc.

As soon as he is notified of the council's order, the chairman of the special assessment commission is to call a meeting of the commission which shall proceed forthwith to return the assessment.

40-23-07

The members of the commission are to proceed forthwith to return the assessment. The members must inspect personally each parcel of land subject to assessment and calculate and list the amount of benefit to each property and each property's proportionate share of the total cost.

The common areas in a townhouse development shall not be separately assessed for benefits, but each lot or tract whose owner has the right to use the common area shall be assessed for the benefit proportionately.

### 40-23-09 4. Assessment List

It is to be prepared by special assessment commission and must specify, by legal description or street address or both, each lot or tract of land assessed; the amount each lot or tract is benefited; and the amount assessed against each lot or tract.

## 40-23-09 5. Certificate of Special Assessment Commission

The certificate must be attached to the assessment list; must be signed by a majority of the members of the Commission; must certify that the list is a true and correct assessment of the property described, to the best judgement of the assessment commissioners; must state the several items of expense included in the assessment.

### 40-23-10 6. Affidavit of Publication of Assessment List

The special assessment commission must publish the assessment list along with a notice of the time and place the commission will meet to hear objections to the assessment. The list may not include the amount each lot or tract is benefited by the improvement.

The list must be published once each week for two consecutive weeks in the official newspaper.

If the assessment list includes more than five thousand lots or tracts, the commission may cause it to be filed and made available for public inspection at all times after the first publication of the notice, during reasonable business hours, at such place as must be designated in the public notice.

The date set for hearing must be at least 15 days after the first publication of the notice, not counting the day of the first publication. A copy of the notice shall be mailed to each public utility having property on the assessment list at least 10 days before the hearing at its address shown on the tax rolls.

#### 40-23-12 7. Confirmation of Assessment List

After the hearing, the commission is to confirm the assessment list as modified at the hearing.

An additional certificate of the commission certifying that the assessment list is correct as confirmed by it must be attached to the list.

The commission then is to file the list in the office of the city auditor.

# 40-23-13 8. Affidavit of Publication of Notice of Confirmation of Assessment List and Notice of Hearing

The city auditor is to publish at least once in the official newspaper a notice stating that the assessment list:

has been confirmed by the special assessment commission: has been filed in the city auditor's office; and is open for public inspection.

The notice must also state when and where the governing body will meet to act on the list.

The meeting must be at least 16 days after the publication of the notice, not counting the day of publication.

## 40-23-16 9. Resolution of City Council Confirming Assessment List

After all appeals have been concluded, the governing body will confirm the assessment list. The city auditor must attach to the list his certificate that the list is correct as confirmed by the governing body, and shall then file the list in his office. 40-24-04
 40-24-05
 10. Resolution or Ordinance of City Council Fixing Period During Which the Assessment Must be Paid. (This may be included in the Resolution Creating...Fund or Financing Resolution.)
 Special assessments for the payment of the cost of constructing any sewer, water mains, or waterworks shall be payable in equal annual amounts, or in such annual amounts as will permit the annual increase in payment of principal to approximate the annual decrease in the interest on amounts remaining unpaid, extending over a period of not more than thirty years as the governing body may fix by ordinance or resolution.

40-24-11
11. Certificate of the County Auditor that the assessment has been

certified to his office and extended upon the tax lists

40-24-12